

EXHIBIT 4



Received

05/12/22 02:10 pm

Filed

05/12/22

Boris A. Mirkin & Susanna Mirkin,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed

Docket No. 4565-21S

Motion for Continuance

Certificate of Service

SERVED 05/12/22

UNITED STATES TAX COURT

BORIS A. MIRKIN &)	
SUSANNA MIRKIN,)	
)	
Petitioners,)	
)	
v.)	Docket No. 4565-21S
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

MOTION FOR CONTINUANCE OF TRIAL

RESPONDENT MOVES, pursuant to the provisions of Tax Court Rule 133, that the Court remove this case from the trial session of the Court scheduled to commence at New York City, New York, on June 13, 2022, and restore the case to the general trial docket.

IN SUPPORT THEREOF, respondent respectfully states:

1. Respondent issued the notice of deficiency dated December 21, 2020, to petitioners for tax years 2017 and 2018. In the notice of deficiency for tax years 2017 and 2018, respondent proposed deficiencies in income tax in the amounts of \$20,648 and \$20,078, respectively. Respondent further proposed in the notice of deficiency for tax years 2017 and 2018 accuracy-related penalties pursuant to I.R.C. § 6662(a) in the amounts of \$4,129.60 and \$4,015.60, respectively.

2. The petition in the above-entitled case was filed on February 16, 2021.

Docket No. 4565-21S

2

3. Respondent filed his answer on June 11, 2021. Thereafter, this case was transferred to respondent's Independent Office of Appeals for consideration.

4. However, a basis for settlement was not reached and this case was transferred to counsel for respondent for trial preparation.

5. On March 21, 2022, petitioners filed a duplicate petition for tax years 2017 and 2018, bearing the Docket No. 5516-22S. On May 9, 2022, respondent filed a Motion to Dismiss on the Grounds of Duplication, with no objections from the petitioners.

6. On May 5, 2022, the undersigned was advised that petitioner Susanna Mirkin intends to submit a Form 8857, Request for Innocent Spouse Relief ("Form 8857") for the tax years at issue. The undersigned was further advised that petitioner Boris Mirkin intends to submit additional information.

7. The parties are currently in the process of exchanging further information.

8. Continuing this case will conserve the resources of the Court and the parties since the additional time will afford respondent an opportunity to see if a basis for settlement can be reached.

9. This case has not been on a prior Tax Court calendar.

10. On May 5, 2022, respondent was advised that petitioners do not object

Docket No. 4565-21S

3

to the granting of this motion.

WHEREFORE, it is prayed that this motion be granted.

DRITA TONUZI
Deputy Chief Counsel (Operations)
Internal Revenue Service



Date: 05/12/2022

By: _____

MEHRIN BAKHT
Attorney, Area 1 Long Island 1
(Small Business/Self Employed)
Tax Court Bar No. BM0939
1600 Stewart Ave.
Suite 601
Westbury, NY 11590-6696
Telephone: 516-688-1745
mehrini.bakht@irscounsel.treas.gov

OF COUNSEL:

JOSEPH W. SPIRES

Division Counsel

(Small Business/Self Employed)

MICHAEL R. FIORE

Area Counsel, Area 1

(Small Business/Self Employed)

JOHN M. JANUSZ

Acting Associate Area Counsel, Area 1 Long Island 1

(Small Business/Self Employed)

Docket No. 4565-21S

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing MOTION FOR
CONTINUANCE OF TRIAL was served on petitioners by mailing the same on
05/12/2022 in a postage paid wrapper addressed as follows:

Boris A. Mirkin and Susanna Mirkin
1677 East 34th Street
Brooklyn, NY 11234



Date: 05/12/2022

MEHRIN BAKHT
Attorney, Area 1 Long Island 1
(Small Business/Self Employed)
Tax Court Bar No. BM0939